App. F. IX-4

1950-51 (CB)

File No. 159-50

Serial Nos. 1, 2

Previous References.

Later References.

083-51-43
Chs.gE.87-52-1
Chs.gE.87-52-2
Chs.gE.87-52-3

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 2

Part B for July 1950

SUBJECT

Appointment of Additional Assistant Secretary to Govt (Finance) with some extra Staff —
Appointment of Sen N.S. Bhanot Superintendent G.R.S. as Assistant Secretary to Govt (Finance) Deptl.

No. 6891-6900/CB 159-50-1 D. 31.7.50

To
The Secretaries to Government
The Accountant General
through the FD

Sanctioning —

No 6901/CB 159-50-2 D. 31.7.50

To the Compiler
Rajpur Gazette

notifying —

for 19/8/50

(1) There are two major issues on which a decision has to be taken almost immediately.

(1) Changing the classification to correspond to those obtaining in Part 'A' States.

(2) Taking over Budget work and Investments.

(2) The first is the most important work to be taken up urgently. The Auditor General and the Finance Ministry of the Government of India have issued instructions that this classification must be adopted in the Budget of 1951-52. As could be seen from the copy of the list of major and minor Heads put up, this work involves a radical change of the whole Budget. The entire standing matter in both the volumes will have to be altered and even the detailed heads have to be regrouped or classified on the Provincial model. At each stage there may be several practical difficulties and the Heads of Departments and the Accountant General have to be frequently consulted. Under each head so re-classified, suitable explanatory notes have to be added. It is only after the re-classification is done and the whole matter arranged and set in print, that Budget sheets could be got ready and Budget work taken up. It is doubtless a complicated work which is required to be finished in two months so that Budget work may commence in time.

(3) After the blank sheets with the frame work of re-classification is ready, the entire Budget work has to be taken up by the Finance Department. Hitherto, there was only one Superintendent who was attending to scrutiny of the Estimates and drawing up the notes for the Cabinet and the entire initial work was done in the Accountant General's office. In future, the whole of the initial work also will have to be attended to in the Financial Branch and this necessitates the formation of a separate

Section to deal with Budget and allied matters. In Madras, the Financial Section comprises of several sections and the Budget section itself has a huge staff with a Budget Officer. A study of the Madras Budget Manual and the Budget Calendar would show that the administrative Secretariats furnish the information on the due dates to the Financial Secretariat and unlike Mysore, the Heads of Departments and Disbursing Officers maintain the prescribed Registers for watching the progress of Revenue and Expenditure. The system here is such that the Departments entirely depend on the Audit Department for progress of actuals, and in no Department there is a standardised procedure for reconciliation of Departmental and Treasury figures. It is difficult at short notice to pull up the Departments to the level of efficient system of accounting in Madras, and it will possibly take many years to take to any new system. In the Comptroller's office (now Accountant General's office) the Budget work was being handled by two Superintendents and there was available to them the assistance of the whole Books Section as also audit sections at several stages. With the taking over of the entire work, the Finance Department is responsible for all items of work commencing from the forwardal of Budget sheets (in the new form to be compiled) to the Departments up to the stage of printing. It will be necessary to have a fairly well equipped section to avoid any break down at any stage. Barring the classification to be adopted according to the standard heads prescribed by the ~~xxxxxx~~ Auditor General, only few changes will be introduced in the Budget procedure, and maintenance of accounts by Departments in prescribed forms will be introduced gradually. A few days visit to Madras will not solve the problem and it will be necessary to train the clerical staff by deputing them to Madras and Bombay for two to three months after the Budget 1951-52 is

compiled on standardised classification. So far as the present work is concerned, the work of re-classification will have to be attended to immediately and Budget Sheets got ready by September, and necessary action taken to compile Budget instructions with the least possible modifications. The strength of the Budget Section should be at least one officer, two Superintendents, six first grade accounts clerks, one 2nd division clerk, one steno-typist and one typist (temporary), two peons and a cycle orderly. The officer will have to be allowed two peons according to sanctioned strength for a Gazetted Officer. For any additional item of work to be attached to this section, additional hands have to be given. So far as the compilation of Budget for 1951-52 is concerned, since the compilation involves extra voluminous work of re-classification, the strength will have to be one officer, two Superintendents, six clerks, one steno-typist, one second grade typist (temporary), four peons and one cycle orderly. The existing sanctioned cadre for Budget work and U.O. files in the Secretariat is one Superintendent. The same Superintendent is also attending to supervision of the whole section without utilising the sanctioned post of another Superintendent. The immediate taking over of Budget work and work of reclassification would necessitate the filling up of the 2nd post for supervision of other items of works and in addition to the Superintendent now attending to Budget, U.O. files, etc., one officer, one Superintendent, one steno-typist and six clerks will have to be drafted immediately. The staff to be drafted should be fully conversant with Budget work. Thus the total sanctioned strength for the Financial Secretariat may have to be fixed as-,

(4)

Budget Section:

1. One Officer.
2. Two Superintendents.
3. Six first grade clerks.
4. One steno typist.
5. One typist (temporary) till 51-52 Budget is compiled.
6. Four peons.
7. One cycle orderly.

Government have already accepted shares in Joint Stock Companies being held in the name of the Financial Secretary to Government. If this portion of investment work is taken one extra clerk will have to be added to the above strength.

The Budget Section will also attend to U.O. files, Govt. of India references, Financial Integration, Public Accounts Committee, Finance & Taxation Committee, Estimates Committee shortly to be constituted, and all questions relating to the general policy on finance. For registering U.O. files and dealing with investment, two clerks will have to be added on this increasing the clerical strength to 8 first division clerks and two second division clerks. For the present, the work relating to revision of M.S.R. will be attended to by the specific staff who have undertaken this work in addition to their normal work. As against the above, the following posts will be drafted from the existing strength:-

one superintendent.
two first division clerks.
one steno typist.
one peon.

The extra staff to be sanctioned will be:

one officer.
one superintendent.
six first division clerks.
one second division clerk.
one typist.
three peons and
one cycle orderly.

55)

The general branch will comprise of-,

one Asst. Secretary.
one superintendent.
one first division clerk for Sales Tax.
one clerk for Insurance, Provident Fund & pension.
one clerk for compassionate gratuities, commutation of pension, house building and other advances, and miscellaneous items of work relating to interpretation of rules in M.S.R.etc

one diarist.
one file registering clerk.
one despatcher.
one communication clerk.

The number of peons for general section will be two for the Branch and two for the Asst. Secretary. As and when local fund audit is constituted and added on to Budget Section or general section, further extra staff have to be provided, for dealing with the Local Audit notes and allied correspondence. To avoid extra cost, the Diarist, the Despatcher and File Registering clerk, may be the same for both the Branches.

As directed by the Finance Ministry, the Deputy Auditor General has forwarded the required number of copies of the list of major and minor heads for taking up the work immediately. Immediate orders are necessary to take up the work and constitute the section from 1-7-1950.

If the proposal is approved, the additional Secretary has to be requested to provide necessary accommodation and furniture. For filling up extra posts barring one or two clerks in the Financial Secretariat, the others have to be taken from the Accountant General's office on deputation (with the usual 10% salary) till the bifurcation of the entire Department is settled. Even after the bifurcation is settled some incentive is necessary for the extra and laborious work to be dealt with for the first time in the new section to be opened and for this

6)

a suitable allowance may be attached to the staff to induce them to stay out of office hours when the special work or compilation of Budget ~~are~~ in progress. In the alternative some bonus may be paid after the completion of Budget work each year as is being done now. The deputation allowance will continue to the staff taken from the Accountant General's Office who are treated as on deputation [illegible]. After bifurcation of the staff is settled, there may perhaps be no need for deputation allowance unless it becomes necessary to indent on the services of the Accountant General's office for some more time. This is however a matter to be settled at a later stage.

To sum up, urgent orders are requested on the following suggestions:-

1. Formation of Budget Section comprising of-,

one additional Asst. Secretary.
two Superintendents.
eight first grade clerks, i.e.,
six for Budget.
one for investment.
one for U.O. files etc.
one steno typist.
one typist (temporary only till 51-52 Budget is compiled.
one second division clerk.
four peons.
one cycle orderly (who has to frequently move about for delivery of Budget papers).

Of the above, the following staff will be drawn from the existing strength:-

one Superintendent.
two first division clerks.
one steno typist.
one peon.

Extra staff to be sanctioned will be-,

1. one Asst. Secretary.
2. one Superintendent.
3. six first division clerks.
4. one second division clerk.
5. one typist.
6. three peons and one cycle orderly.

2. The following items of work to be dealt with in the new section.

Remodelling Budget with reference to instructions from Auditor General from time to time.

Compilation of Budget.

Audit & Appropriation Report (Public Accounts Committee)

Finance & Taxation Committee.

Estimates Committee shortly to be constituted.

Financial Integration.

General questions relating to finance and

Government of India references relating to financial matters.

U.O. files.

References relating to K.G.F. Mining companies.

Revision of M.S.R.

Note: As and when extra items of work are added on like Local Fund Audit, case to be made for extra staff.

3) Selection of hands and drafting of experienced personnel from Accountant General's Office to be left to the Financial Secretary.

4) Staff drawn from Accountant General's office to be on deputation till the bifurcation question is finally settled and the entire staff attending to Budget work given an allowance or bonus after compilation of Budget as is done now.

The case worker Sri M.G.Krishna who will be drawn from the existing establishment, for the new work, will be entrusted in addition to Budget work, work relating to Finance & Taxation Committee and Public Accounts Committee. He may be given a personal ~~grade of Rs.150-10-200~~ and on account of his ~~special merits~~ good work, the Hon'ble Minister for Finance & Industries, had separately approved of his case being considered for a suitable promotion.

pay of 106 in grade 60-5-90-8-130-10-190.

Budget. Technical Officer.

4) 952/51

5) As submitted above, one additional Asst. Secretary is an immediate necessity. The Minister, Finance and the Financial Secretary will, I persuade myself, be pleased to agree without reservation that the person to be thought of for the post is Sri N.S.Bharat. On merits he has high academical qualifications being a distinguished Honours graduate and has passed with distinction the following examinations:

Office manual
Accounts (Hr.)
Accountant's and S.A.S. examinations of Audit Dept.
Advanced Accountancy.
Revenue (Hr.)

6) Regarding practical side he was a Superintendent of the Accountant General's office and was specially drafted for Budget and absorbed in the Secretariat.

7) I feel that he should be the officer in charge of this technical work in future. On personal grounds also he deserves this richly and ~~this~~ this comes to him none too soon.

8) This is a Council matter. But as it might take time and as we cannot afford to wait to take up remodelling of Budget within two months before Budget work commences, orders are solicited so that the Addl. Asst. Secretary and staff may begin work in right earnest straightaway. The Addl. Asst. Secretary and staff may for the present be for a period of ~~two~~ years. The distribution of work be drawn by two Asst Secretaries who be made after taking further orders.

Jt Secy 27/6/50

9) The above is the result of much discussion and thought between me and the A/S. Fin and where it concerned him, the A-G. The proposals are suitable and may be kindly approved. Orders may be permitted to be issued with the concurrence of the Hon. ch. Min, pending the consideration of the case in council. The council case may perhaps be disposed of by circulation.

Min. Fin. 27.6.50.
Ch. Min.
Hon Ch. Secy

CHIEF SECRETARY
2846
28 JUN 1950
GOVT. OF MYSORE

10) The Addl Secy may also see as he is now dealing with both matters. The question of creating an addl post of Addl Secy will be dealt with after the file is received from him. No position stands out as seem to be helpful. 28/6

Addl Secy

A/S. Fin.

11) Please have A done and then send the file to

Addl Secy (Rev) 29.6.50

12) Drawing Cell for Addl Secy.

13) As regards to him, it is now possible to prepare a proposal as required by rules. In this connection that the whole Scale is to be taken for the "present scale." There are a good number of supernumeraries due to recent revision of pay & allocation. However, a move Government Order can be to take the existing numbers work out the Extra Cost and refer to the proposed numbers. Such a Stt is now prepared & put up. There is little time ahead & the work of reclassification should already have begun also. Hence the urgency.

Addl Secy 30/6/50. 14/ 30/6/50.

FINANCIAL SECRETARY
29 JUN 1950
GOVT. OF MYSORE

937

Budget head. Reclamation.
Extra Staff -- Rs Bs

10)

15) [illegible] 30/6/50

Addl. Secy }
W/S. }

2) In view of the additional work that has to be taken on by the Financial Dept, increase in staff appears inevitable.

3) The proposals are reasonable and may be approved.

4) As regards the Officials to be selected to this new branch, this may be examined after sanction is accorded to the proposal to have this additional branch.

Main Secy.)
~~Ex~~ Chief Engineer) 30/6/50

4) [illegible] 1.7.50.

5 to Fin Secy)
W/S)

12) 1.7.50.

Chief Engr)
W/S)

OFFICE OF THE MINISTER
FOR FINANCE & INDUSTRIES.
No. 2204.
Date 1.7.50.

13) Council
1.7.50

3799
19.7.1950

14) D.C.N. please urgent.
2017/50.

FINANCIAL SECRETARY
GOVT.
20 JUL 1950

15) A. D.C.N is sent up.

16) The matter has been delayed

and the work of reclassification should have been begun much earlier. The Budget of 1951-52 has to be prepared under the reclassified heads. It is therefore earnestly requested that the topmost priority be given to this matter. A special report may be made to the Chief Secy Govt to have this as the first item on the Agenda for the next Council meeting. In the other interests of the work, this suggestion is made.

Fe Secy 20/7/50

17) Appd. H/C's please. Urgent.

20/7/50.

18) Subs Circle for Ripon.

Fe Secy. 20/7/50.

CHIEF SECRETARY 3680 21 JUL 1950 GOVT. OF MYSORE

19) A—I agree. The matter is very urgent. Any help that can be rendered would be thankfully received.

Ch. Secy (sd) 21.7.50.

C.13.

20) Circulate the C.D. & Agenda at next mtg of Cl. May be included in Supplt. Agenda to be issued.

GENERAL & REVENUE DEPARTMENT Council Section 22 JUL 1950 CONFIDENTIAL BRANCH

Council File No. C. 190/50-51. For Consideration at a Meeting of Council 22.7.50.

21/7 22.7.50

22.7.50

22.7.50

Council File No. C.19.P/50-51.
For Consideration
at a Meeting of Council
(Thursday)
9th ——— 22nd Dec

Council

~~CIRCULATION NOTE.~~

Subject:- Appointment of an extra Assistant Secretary in the Financial Branch together with some extra staff in connection with the additional work devolving on the said Branch as a result of Federal Financial Integration, and of the transfer of the control of the Audit and Accounts Department to the Comptroller and Auditor General of India.

- - - -

Two important items of work require attention almost on the instant in the Financial Branch. They are-,

(1) Taking over the work relating to Budget and Investments from the former Comptroller to the Finance Department; and

(2) Re-classification of the Budget Heads so as to correspond to those obtaining in Part 'A' States under the Indian Constitution.

As a result of financial integration and of the transfer of the control of the Audit & Accounts Department to the Comptroller and Auditor General of India, the former Comptroller (now Accountant General) will no longer do the Budget work that he was hitherto doing. This has hereafter to be done in the Financial Branch. Similarly, the work relating to Investment will also not be done by the Accountant General and it has to be attended to in the said Branch.

The Auditor General and the Finance Ministry of the Government of India have issued instructions that the Budget Heads have to be re-cast and re-classified so as to correspond to those obtaining in Part 'A' States with effect from the Budget of 1951-52. A copy of the list of major and minor heads has been received from the Government of India and if the heads have to be re-classified, the whole face of the Budget, as we are accepting in Mysore, has to undergo a radical change. The entire detailing matter in both the volumes I & II of the Budget of 1950-51 has to be altered, and even the detailed heads have to be re-grouped or classified on the Provincial model. This work is by itself heavy. After this is done, the Budget for 1951-52 has to be framed under the new re-classified heads and the Departments of Govt. who have to supply figures will also be hard put to it as they have to depart from the practice that prevailed all these years. The Budget sheets have to be got ready by September and necessary action taken to compile Budget instructions with the least possible modifications.

The Auditor Officer of the Govt. of India is on a visit to Bangalore at the moment and has insisted that the work of re-classification of Budget heads should have begun much earlier than now.

Because of the advent into the picture of the Comptroller and Auditor General of India, the Accountant General will no longer hold in his name the shares held by Government in various Joint Stock Companies. These have now to be held in the name of the Financial Secretary to Government. As a matter of fact, the shares in the Indian Telephone Industries are already being made out in the name of the Financial Secretary. Thus, the work relating to investments has passed on to the Financial Branch. Later on, when the Estimates Committee is formed the same Branch has to attend to this work also. In order that proper arrangements may be made in time to tackle the various items of additional work that are to be tagged on to the Financial Branch, it is necessary that the following extra staff be

appointed at once, so that the preparation of the Budget under the new scheme may not be delayed:-

1. One Assistant Secretary.
2. One Superintendent.
3. Six First Division Clerks.
4. One Second Division clerks.
5. One Typist.
6. Three peons and one cycle orderly.
7. Sri M.C.Krishna who will be drawn from the existing establishment for the new work will be entrusted in addition to Budget work, with work relating to Finance & Taxation Committee and Public Accounts Committee, and he will be given the personal pay of Rs.106 in grade Rs.60-5-90-8-130-10-180.

The foregoing is the estimate of the extra staff required based upon the present known items of extra work added on to the Branch. When further extra work comes in, for example, constitution of Local Fund Audit Department, some more staff may become necessary.

Some experienced hands will be drafted from the Budget Section of the former Comptroller's Office with the consent of the Accountant General. The staff drawn from the said office will be regarded as being on deputation till the bifurcation of the initial accounting staff is settled and the members of the staff so deputed will be given the usual deputation allowance. The bonus, after the compilation of the Budget as is being done, will continue to be given transferring the necessary additional provision from the Accountant General's Office.

It is proposed to sanction the staff as noted above and to appoint Sri [illegible], present Superintendent of the Financial Branch as Assistant Secretary. Both the officer and the staff will for the present, be sanctioned for a period of two years. Sri Bharat has practically been attending to Budget work and is therefore eminently *qualified to be appointed Assistant Secretary for the work described above. The work is a highly technical one and the only person that can be thought of for the post is Sri Bharat.

The total extra cost on account of the foregoing proposition is about Rs.21,000 per annum. It is proposed to sanction the above proposals and the Hon'ble Finance Minister, also in charge of the current duties of the Chief Minister, has ordered "Council". This note is accordingly submitted and orders are solicited before the 25th instant as the re-classification work cannot brook further delay as it ought to have been begun much earlier.

Financial Secretary to Govt.

*Qualifications:

Distinguished Honours Graduate.
Accounts (Hr.)
Accountant's & S.A.S.Examination of Audit Dept.
Advanced Accountancy.
Revenue (Hr.)

Draft Order.

Council approves of the proposal made by the Finance Department, viz., Appointment of Sri N.S.Bharat as Assistant Secretary and the extra staff costing in all about Rs.21,000 per annum.

Extract from the Proceedings of the 56th *Meeting of the Council of Ministers held at Bangalore on* 26th July, 1950.

SUBJECT:-

Appointment of an extra Assistant Secretary to Government (Finance) with some extra staff as a result of FFI and the transfer of the control of the Audit and Accounts Department to the Comptroller and Auditor-General of India.

OPINION OF THE COUNCIL.

21) The Council is of opinion that the above proposals may be sanctioned subject to the modification that there may be 4 first division and 3 second division clerks.

(Sd) H. C. DASAPPA

Minister for Finance & Industries in charge of the duties of the Chief Minister.

C.B.

26.7.50.

27.7.50

"EXTRACT"

Chief Secretary to Government.

Submitted

22) A draft G. O. based on the Council Note is put up for Consideration.

23) If there is no objection, orders re: the fixation of pay of Sri M. G. Krishnamurthy may issue from the Adm. Br. after obtaining specific orders as to whether the personal pay of Rs: 106 proposed and sanctioned is exclusive of the allowances he is stated to be getting at present.

31(a)
It is exclusive.
28/7/50.

24) As regards Sri Bharat's appointment as Asst. Secy. against the temporary post of Addl. Asst. Secy. Finance, the appointment can be made either substantively or in an officiating capacity. It is ascertained that Sri Bharat is a Supernumerary Supdt. in G. R. S. and is drawing a pay of Rs. 220 (in grade Rs. 200-10-300) at present. If he is appointed substantively against the temporary post he will be eligible for the minimum pay of the appointment of an Asst. Secy. to Govt. viz. Rs. 300 (in grade Rs. 300-25-500). If he is appointed in an officiating capacity, his salary will be Rs. 220 + 60 tg. allce = Rs. 280. Officers are usually appointed in an officiating capacity when a period of probation is contemplated; otherwise there seems to be no objection to an appointment being

Addl. Staff for Financial Branch, G.R.S.

~~Chief Minister's Office~~

11) Continuation Sheet. File No. 2207/CB of Page

made substantively against a temporary post.

25) Orders are solicited as to whether Sri Bharat may be appointed Addl. Asst. Secy. Finance substantively or in an officiating capacity.

26) Orders regarding Sri H. G. Krishna may issue from the Admn. Dept. as suggested in para 23.

28.7.50.

27) The appointment of Asst Secy in question was sanctioned temporarily for a period of 2 years in the first instance. Sri Bharat who is proposed to be appointed as Asst Secy to Govt, will suffer in emoluments in case he is appointed to act as Asst Secy. This could be obviated by making their Temporary Asst Secy to Govt. Draft notification put up accordingly, may be approved

28) Both the Draft Govt notification may be perused by the Fin Secy also before issue.

Chief Secy) 28/7/50

Minister for Fd.

Hon'ble Fin Secy

29) Yes

28/7

28/7 28/7/50

30) Please see marginal remarks (last page) 28/7/50

31) The F.O. may issue — the case of Sri M.G. Krishna may be put up separately &c. 28/7/50.

32) 28/7 28/7/50 29.7.50 29.7.50

OFFICE OF THE MINISTER FOR FINANCE & INDUSTRIES.
No. 2878
Date 28.7.50

CHIEF SECRETARY 28 JUL 1950 GOVT OF MYSORE

FINANCIAL SECRETARY 28 JUL 1950 GOVT. OF MYSORE

Addl Staff for Financial Branch, G.R.S. (P)

Chief Minister's Office

Continuation Sheet. File No. 220/eb. of Page

33) Signed copies of
(i) No 6902/c.B.159-50-2 and
(ii) G.O. Nos. 6891-6900/c.B.159-50-1
dated 31.7.50 are placed below,

Asst. Secy, Fin. Dept. 31/7/50.

Ks

34) Hon'ble Sri Para S. of the G.O. A. Gr. office now goes to the Central Budget, and there could therefore be no transfer of Programme. The Para is suitably amended and the amendment is in appl.

Sd Secy 1/8/50

35) I agree.
Ch. Secy wc) 1.8.50.

36) May issue as amended.

MS 1/8/50

Sealed.

37) Typed copies of G.O. as amended are placed below for signature.

Ks 1/8/50

Asst Secy, Fin Dept 1/8/50

1.8.50.

38) Memo/220/eb dt 1-8-50.
H Sy has agreed.
1. Issue -
2. Draft to AG.
Issued and item 2 will be attended to by 7.0
1-8

Note.—Contn. Sheet.

Addl Draft for Fin Br. G.R.J.

Chief Minister's Office

(a) Continuation Sheet. File No. 2227 of 2227 C.B. Page

1) This file may kindly be put up papers once, for taking further action.

Asst Secy. C.B. wise)

G.O. No. 6891-6900/C.B. 159-50-1 dated 31.7.50 sanctioning the

Addl Asst. Secy with Captain staff in the Fin Br to attend to the work relating to the Federal Fin integration.

To A.G. through Fin Deptt.

Govt Notfn No. 6901/C.B. 159-50-2 dated 31.7.50 appointing Sri N.S. Bhasin, Supt, G.R.J. on (acting) Additional Asst. Secy to Govt, Fin Branch.

To the captain, Mysore Express

Submitted.

1) This may be returned to Fin Br for kindly taking relevant extracts and returning the file for being recorded in this Branch.

2) Submitted with reference to para 40 Supra

Kly 2/8/50.

3) Please put up extracts for being sent to Adm. Br. for necessary action in consultation with F/D.

2.8.50. Submitted.

4) Extract of para 7 of the Council Resolution, Council Resolution and paras 23, 26, 29 and 32 of the notes is placed below.

Kly 2.8.50.

5) Issue Kmp 2/8/50

X Extract sent today

Kly 3/8/50 To record as per Sup's direction

Kly. 1/8/50

2.8.50.

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

G.O.No.6091-6220/G.D. 159-50-1,
Dated, Bangalore, the 31st July 1950

Consequent on Federal Financial Integration with effect from 1st April 1950 and the transfer of the control of the Audit and Accounts Department of the State to the Comptroller and Auditor-General of India, the work relating to the Budget, Investments and sundry other items has to be taken over from the Accountant-General, Mysore, and arrangements made with immediate effect to attend to this work in the Financial Branch of the General and Revenue Secretariat.

2. The existing staff of the Financial Secretariat is found to be inadequate in strength to cope with this additional work. Sanction is therefore accorded to the appointment of the following additional staff in the Financial Branch of the General and Revenue Secretariat for a period of two years in the first instance:-

GAZETTED:- One Asst. Secretary to be styled Additional Asst. Secretary, Finance.

NON-GAZETTED:
One Superintendent;
4 First Division Clerks;
3 Second Division Clerks;
One Steno-Typist;
3 Peons; and
One Cycle-Orderly.

3. The allocation of work between the existing and the additional staff sanctioned above will be ordered separately.

4. Orders will also issue separately regarding the posting of the additional staff. Some experienced hands will be drafted from the Budget Section of the Accountant-General's Office with the concurrence of the Accountant-General. The staff so drafted will be regarded as on deputation till the bifurcation of the initial accounting staff is settled, and until then, the staff so deputed will be entitled to the usual deputation allowance.

5. The payment of bonus to the staff for Budget Work will continue as before, the additional provision required being ~~transferred from the~~ determined with reference to the bonus allowed in his former Accountant-General's Office.

6. The total cost on account of the above proposals is expected to amount to about Rs.21,000 per annum. This will be met from the General Savings under "12-General Administration" during the current year and necessary provision will be made therefor in the Budget for 1951-52.

7. Orders will issue separately regarding the posting of an Officer as Additional Assistant Secretary to Government, Finance Department.

By Order and in the name of the Governor of Mysore,
Hem Ramakrishnaiya
for Chief Secretary to Government.

To
The Secretaries to Government;
The Accountant-General through Fin.Deptt;

Copy to Fin.Dr.; Admn.Br. Accts.Dr. and G.D.

I

Draft)

G.O.No. 6891-6900/CA 159-50-1.

Dated, Bangalore, the 31-7-1950.

Consequent on Federal Financial Integration with effect from 1st April 1950 and the transfer of the control of the Audit and Accounts Department of the State to the Comptroller and Auditor-General of India, the work relating to the Budget, Investments and sundry other items has to be taken over from the Accountant-General, Mysore, and arrangements made with immediate effect to attend to this work in the Financial Branch of the General and Revenue Sectt.

2. The existing staff of the Financial Secretariat is found to be inadequate in strength to cope up with this additional work. Sanction is therefore accorded to the appointment of the following additional staff in the Financial Branch of the G.S.S. for a period of two years in the first instance:-

GAZETTED: One Asst. Secretary to be styled Additional Assistant Secretary, Finance;

NON-GAZETTED: One Superintendent;
4 First Division Clerks;
3 Second Division Clerks;
One Steno-Typist;
3 Peons; and
One Cycle-Orderly.

3. The allocation of work between the existing and the additional staff sanctioned above will be ~~drafted from the Budget~~ be ordered separately.

4. Orders will also issue separately regarding the posting of the Additional Staff. Some experienced hands will be drafted from the Budget Section of the Accountant-General's Office with the concurrence of the Accountant-General. The

staff so drafted will be regarded as on deputation till the bifurcation of the initial accounting staff is settled, and until then, the staff so deputed will be entitled to the usual deputation allowance.

5. The payment of bonus to the staff for Budget Work will continue as before, the additional provision required being transferred from the Accountant-General's Office.

6. The total cost on account of the above proposals is expected to ~~about~~ amount to about Rs.21,000 per annum. This will be met from the General Savings under "12-General Administration" during the current year and necessary provision will be made therefor in the Budget for 1951-52.

7. Orders will issue separately regarding the posting of an Officer as Additional Assistant Secretary to Government, Finance Department.

Chief Secretary to Government.

To

The Secretaries to Government;
The A.G. through F.D.

Copy to Fin.Br.:
Admn.Br.
Accts.Br;
C.B.

(89)

PROCEEDINGS OF THE GOVERNMENT OF MYSORE

G.O.No.6891-6930/F.C. 159-53-1,
Dated, Bangalore, the 31st July 1950.

Consequent on Financial Integration with effect from 1st April 1950 and the transfer of the control of the Audit and Accounts Department of the State to the Comptroller and Auditor-General of India, the work relating to the Budget, Accounts and Audit other than has to be taken over from the Accountant-General, Mysore, and arrangements made with immediate effect to entrust the work in the Financial Branch of the General and Revenue Secretariat for a period of two years to the First Incumbent.

Cl. I(2):- One Asst. Secretary to be styled Additional Asst. Secretary, Finance.

II-Clerical:- One Superintendent;
4 First Division Clerks;
3 Second Division Clerks;
One Steno-Typist;
3 Peons; and
One Cycle-orderly.

2. The allocation of work between the existing and the additional staff mentioned above will be ordered separately.

3. Orders will also be issued separately regarding the posting of the additional staff. [illegible] will be drafted from [illegible] within the Secretariat's office with the concurrence of the Accountant-General. The staff so drafted will be treated as deputationists till the sanctioning of the initial [illegible] staff is [illegible], or until then, the staff so posted will be entitled to the usual deputation allowance.

4. The vacancy in the staff for Judges Work will continue as before, the qualification required being transferred from the Government Secretariat Office.

5. The total cost on account of the above proposals is expected to amount to about Rs. 1,200 per annum. It will be met from the General Savings under the General Administration during the current year and necessary provision will be made therefor in the budget for 1951-52.

6. Orders will issue separately regarding the posting of an Officer as Additional Assistant Secretary to Government, Finance Department.

By order and in the name of the Governor of Mysore,
31/7/50.
for Chief Secretary to Government.

To
All Secretaries to Government;
The Accountant-General through Fin. Dept;
Copy to Pin.Sec.; Admn.Sec.; Accts. and C.O.

This has been amended in para 5.

No 6901/CB 159-50-2 D. 31.7.50

Notification.

Sri N.S.Bharat, B.Sc (Hons) Superintendent, G.R.S. Additional is appointed as (temporary) Asst. Secy. to Govt. Financial Branch, ~~against the additional gazetted post sanctioned to the Financial Branch of the General & Revenue Secretariat in G.O. No.C.B.~~ dated.

By Order of H.H. the Maharaja.

Chief Secy.

To

The Compiler, Mysore Gazette.

No 6902/CB. D 31.7.50

Copy w/c to the Accountant General with the intimation that ~~the said officer has entered~~ on his duties ~~as from the forenoon of 27-7-~~50 The ~~appointment is~~ will be in usual grade of Asst. ~~Secretaries & Asst. Commrs. Viz., Rs.300-25-~~500

Sri Bharat is appointed Temporary Asst Secy to Govt against the appointment sanctioned in G.O. No. . . .

Ch. Secy to Govt

Council File No. C-190/50-51
For Consideration
at a Meeting of Council
o/c
22.7.52

26)

Tamil.

DRAFT ~~CIRCULATION~~ NOTE.

Subject:- Appointment of an extra Asst. Secy. in the Financial Branch together with some extra staff in connection with the additional work devolving on the said Branch as a result of Federal Financial Integration and of the transfer of the control of the Audit and Accounts Dept. to the Comptroller and Auditor General of India.

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Two important items of work require attention almost on the instant in the Financial Branch. They are,-

(1) Taking over the work relating to Budget and Investments from the former Comptroller to the Finance Dept., and

(2) Re-classification of the Budget Heads so as to correspond to those obtaining in Part 'A' States under the Indian Constitution.

As a result of financial integration and of the transfer of the control of the Audit & Accounts Dept. to the Comptroller and Auditor General of India, the former Comptroller (now Accountant General) will no longer do the Budget work that he was hitherto doing. This has hereafter to be done in the Financial Branch. Similarly, the work relating to Investment will also ~~be~~ not be done by the Accountant General and it has to be attended to in the said Branch.

The Auditor General and the Finance Ministry of the Govt. of India have issued instructions that the Budget Heads have to be re-cast and re-classified so as to correspond to those obtaining in Part 'A' States with effect from the Budget of 1951-52. A copy of the list of Major and Minor

Heads has been received from the Govt.of India and if the heads have to be re-classified, the whole face of the Budget, as we are adopting in Mysore has to undergo a radical change. The entire standing matter in both the Volumes I & II of the Budget of 1950-51 has to be altered and even the detailed heads have to be re-grouped or classified on the Provincial model. This work is by itself heavy. After this is done, the Budget for 1951-52 has to be framed under the new re-classified heads and the Depts. of Govt. who have to supply figures will also be hard put to it as they have to depart from the practice that prevailed all these years. The Budget sheets have to be got ready by September and necessary action taken to compile Budget instructions with the least possible modifications.

The Audit Officer of the Govt.of India is on a visit to Bangalore at the moment and has insisted that the work of re-classification of Budget Heads should have begun much earlier than now.

Because of the advent into the picture of the Comptroller and Auditor General of India, the Accountant General will no longer hold in his name the shares held by Govt. in various Joint Stock Companies. These have now to be held in the name of the Financial Secy. to Govt. As a matter of fact, the shares in the Indian Telephone Industries are already being made out in the name of the Finl. Secy. Thus, the work relating to Investments has passed on to the Finl. Branch. Later on, when the Estimates Committee is formed the same Branch has to attend to this work also. In order that proper arrangements may be

made in time to tackle the various items of work that are to be tagged on to the Finl. Branch, it is necessary that the following extra staff be appointed at once, so that the preparation of the Budget under the new Scheme may not be delayed:-

1. One Asst. Secry.
2. One Supdt.
3. Six first Division clerks.
4. One second division clerk.
5. One typist.
6. Three peons and one cycle orderly.
7. Sri M.G.Krishna who will be drawn from the existing establishment for the new work will be entrusted in addition to Budget work, work relating to Finance & Taxation Committee and Public Accounts Committee, and he will be given the personal pay of Rs.106 in grade Rs.60-5-90-8-130-10-180.

The foregoing is the estimate of the extra staff required based upon the present known items of extra work added on to the Branch. When further extra work comes in for example, constitution of Local Fund Audit Dept. some more staff may become necessary.

Some experienced hands will be drafted from the Budget Section of the former Comptroller's Office with the consent of the Accountant General. The staff drawn from the said office will be regarded as being on deputation till the bifurcation of the accounting staff is settled and the members of the staff so deputed will be given allowance. bonus after the compilation of the Budget as is being done now.

It is proposed to sanction the staff as noted above and to appoint Mr. N.S.Bharat, present Supdt. of the Finl. Branch as Asst. Secy. Both the officer and the staff will for the present be sanctioned for a period of two years. Mr.Bharat has practically been attending to Budget work and

Qualifications:

Distinguished Honours graduate.
Accounts (Hr.)
Accountant's & S.A.S. examinations of Audit Dept.
Advanced Accountancy.
~~Accounts (Hr.)~~
Revenue (Hr)

is therefore eminently* qualified to be appointed Asst. Secy. for the work described above. The work is a highly technical one and the only person that can be thought of for the post is ~~Mr.~~ Sri Bharat.

The total extra cost on account of the foregoing proposition is about Rs.21,000 per annum. It is proposed to sanction the above proposals and the Hon'ble Finance Minister, also in charge of the current duties of the Chief Minister, has ordered "Council". This note is accordingly submitted and orders are solicited before the 25th instant as the re-classification work cannot brook further delay as it ought to have been begun much earlier.

Finl. Secy.

20/7

20/7/50.

Draft Order.

Council approves of the proposal made ~~by~~ by the Finance Dept. viz., (1) Appointment of Mr. N.S.Bharat as Asst. Secy. and the extra staff ~~as in the note~~ costing in all about Rs.21,000 per annum.

20/7/50.

20/7.

Designation of the post	Existing: Grade	Number	Average cost per mensem	Prop: Grade
Financial Secretary	Rs 1400 + 100	1	Rs 1500/-	Rs 1400 + 100
Assistant Secretary	Rs 300 - 25 - 500 + 50 D.A.	1	476 2/3	300 - 2 - 500 + 50 DA
Superintendent	Rs 200 - 10 - 300 (one post being utilised elsewhere) (Ca) 200 - 10 - 300	2	533 1/3	200 - 10 - 300
I gr. clerks	Rs 60 - 5 - 90 - 8 - 130 - 10 - 180 + Rs 10 D.A. to one clerk	7	906/- =	60 - 5 - 90 - 8 - 130 - 10 - 1[illegible] + 10 D.A. to one cler
II gr. clerk	Rs 45 - 3 - 60 - 4 - 100	1	77 1/12	45 - 3 - 60 - 4 - 100
Steno Typist	Rs 75 5 - 100 - 10 150 - 10 - 200	2	295 5/6	75 - 5 - 100 - 10 - 150 - 10 -
Typist	Rs 45 - 3 - 60 - 4 - 100	—	—	45 - 3 - 60 - 4 - 100
Personal clerk to the Financial Secretary	Rs 75 - 5 - 100 - 10 - 150 - 10 - 200 + D.A @ Rs 15/-	1	162 11/12	75 - 5 - 100 - 10 150 - 10 - 200 + DA @ Rs 15/-
II personal clerk to the Financial Secretary	Rs 75 - 5 - 100 - 10 - 150 - 10 - 200 + D.A @ Rs 15/-	1	162 11/12	75 - 5 - 100 - 10 - 150 - 10 - 150 + D.A @ Rs 15
Daffedar	Rs 22 - 1 - 27	1	25 3/4	22 - 1 - 27
Peons & cycle orderly	Rs 18 - 1/2 - 22 Rs 2/- C.A to 1 cycle orderly	7	147 3/5	18 - 1/2 - 22 Rs 2/- = C.A. to each of the two cycle orderlies
			Rs 4288 1/10 or Rs 4288/- P.m or Rs 51,456/- P.a	
Budget Remuneration payable once every year, the same being distributed among all the officials Rs 750/- (Budget Sn. Rs 500/- Fin. Secty. Rs 250/-)			Budget Remuneration 250 Total Rs 7,706 P.a.	Extra cost involv

Number	Average cost per mensem
1	Rs 1500/=
2	903 1/3
1	
3	800/=
13	1674/=
2	154 1/6
2	295 5/6
1	77 1/12
1	162 11/12
1	162 11/12
1	25 3/4
11	232 4/5
	5988 4/5 or Rs 5988 p.m. or Rs 71,856 pa.
Budget requirements 750 →	(Rs 500 to be met from the lumpsum paid to A-G's Office)
Total	Rs 72,606 pa

Explanatory note:- It is impracticable to fix up a definite strength since this is a new technical work that is being taken up. It may be stated that strength proposed is very much less than that obtaining in Madras Secty: for Budget work. The quantum of work has to be measured only at later stages. It will be even necessary to employ additional staff also for installing power connections etc for 3 to 4 months as at Madras.

Later stages:- It has to be appreciated that during Budget season the work was being attended to by all the staff & A-G's Office and this quantity spread over so many men for a season has to be equalised and measured in terms of whole time employees for full year. Such a calculation if made will require two to three times the clerical strength proposed. That is why a basic min (permanent) has been proposed, leaving out of consideration for the present the short time appointments during the Budget period. There is lot of work to be done in a short time before the Budget work could commence and reference is invited to Sri Rangachari's letter for taking up work re: to classification at once. 30/6

Rs 20,400/= p.a.